

We're all familiar with Maryland's sales tax, but far fewer people know anything about the use tax and when they must pay it. In fact, every state with a sales tax also has a use tax. The use tax is imposed on items you paid less than 6% sales tax on when you purchased them outside of Maryland. The use tax requires you to make up the difference in Maryland sales tax.

You can use the form below to report and pay the tax. The tax is due quarterly, and the due dates are shown to the right. If the due date falls on a Saturday, Sunday or legal holiday, then the return with payment is due on the next business day.

| PURCHASES MADE | CONSUMER USE TAX RETURN DUE |
|--------------------|-----------------------------|
| January - March | April 20 |
| April - June | July 20 |
| July - September | October 20 |
| October - December | January 20 |

IF YOU NEED MORE INFORMATION ON THE USE TAX
The Comptroller's Office also provides **Business Tax Tip #3**, Sales and use tax on out of state purchases, available at:

- Our 10 branch offices
- Comptroller of Maryland's Web site: www.marylandtaxes.com



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COM/ST-118A

Comptroller of Maryland
Consumer Use Tax Return For Out-of-State Purchases

Account #
09269134

Period ending _____
Month / Year _____

| | | |
|---|---------|-----------|
| Social Security number _____-_____-_____ | | |
| First name | Initial | Last name |
| Street address | | |
| City or town | State | ZIP code |
| I hereby certify that the information on this return is true and correct. | | |
| Signature | | Date |

| | | |
|--------------------|------------------------------------|-------|
| 1. | Amount of purchases | \$ |
| 2. | Use tax rate 6% | x .06 |
| 3. | Tax on purchases | |
| 4. | Credit for out-of-state taxes paid | - |
| 5. | If late - | |
| | a. Interest (1.08% per mo.) | + |
| | b. Penalty (10% of tax) | + |
| 6. | (Combine lines 3 through 5 b) | \$ |
| USE TAX DUE | | |

Make remittance payable to **Comptroller of Maryland** and return to:

Compliance Division
301 W. Preston St., Room 203
Baltimore, Maryland 21201-2383